

Roseau Public School District

Five Year General Fund Budget Projection Summary

Definitions	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Revenue	\$15,678,057	\$15,425,406	\$16,130,557	4.6%	\$16,196,145	0.4%	\$16,099,909	-0.6%	\$16,054,098	-0.3%	\$15,961,883	-0.6%
Expenditures	\$15,792,614	\$15,894,422	\$16,141,228	1.6%	\$16,496,127	2.2%	\$17,052,487	3.4%	\$17,510,825	2.7%	\$18,110,944	3.4%
Revenue Over (Under) Expenditures	(\$114,558)	(\$469,015)	(\$10,671)		(\$299,982)		(\$952,577)		(\$1,456,728)		(\$2,149,061)	
Fund Balance	\$2,637,608	\$2,168,593	\$2,157,922		\$1,857,940		\$905,363		(\$551,364)		(\$2,700,426)	
Assigned Fund Balance	\$2,156,151	\$1,585,039	\$1,549,044		\$1,493,004		\$1,410,979		\$1,309,598		\$1,183,039	
Unassigned Fund Balance	\$481,458	\$583,554	\$608,879		\$364,936		(\$505,616)		(\$1,860,962)		(\$3,883,465)	
Percent Unassigned	3.0%	3.7%	3.8%		2.2%		-3.0%		-10.6%		-21.4%	

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Basic Funding Formula	\$7,281	\$7,481	\$7,682	2.7%	\$7,878	2.6%	\$8,041	2.1%	\$8,217	2.2%	\$8,411	2.4%
Operating Referendum	\$227	\$227	\$1,227	440.8%	\$1,252	2.1%	\$1,273	1.7%	\$1,296	1.8%	\$1,322	1.9%
Local Optional Revenue	\$724	\$724	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%
Capital Projects Levy	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Adj Pupil Units	1,183	1,134	1,103	-2.7%	1,088	-1.4%	1,054	-3.1%	1,031	-2.2%	998	-3.2%
Per Pupil Revenue	\$13,256	\$13,608	\$14,624	7.5%	\$14,892	1.8%	\$15,271	2.5%	\$15,577	2.0%	\$15,997	2.7%
Per Pupil Expenditures	\$13,353	\$14,022	\$14,634	4.4%	\$15,168	3.7%	\$16,175	6.6%	\$16,991	5.0%	\$18,151	6.8%